12a has a plane shape as shown in Fig. 19 which will be described hereinlater, and includes a front end portion 12a(1) having an uniform width which specifies the recording track width on a recording medium (not shown) and a rear end portion 12a(2) having a width wider than that of the front end portion 12a(1). The top pole tip 12a corresponds to an example of a "first magnetic layer portion" in the invention, the front end portion 12a(1) corresponds to an example of a "first magnetic pole" in the invention, and the rear end portion 12a(2) corresponds to an example of a "expanded portion" in the invention.

A1 ent

IN THE CLAIMS:

Please cancel claims 1, 5, 7 and 42 without prejudice to or disclaimer of the subject matter contained therein.

Please replace claims 2, 6, 8-10, 17, 23, 25-30, 36, 38, 40, 43, 47 and 48 as follows:

2. (Amended) A method of manufacturing a thin film magnetic head according to claim 25, wherein an irradiation angle of an ion beam is changed at least once during the first etching step.

A2

6. (Amended) A method of manufacturing a thin film magnetic head according to claim 49, wherein in the first etching step, an ion beam is irradiated from a direction at an angle plus or minus 15 degrees of 75 degrees in the width direction, the angle being defined as an angle between the direction of the ion beam and a direction orthogonal to an extending direction of the magnetic material layer.

A3

8. (Amended) A method of manufacturing a thin film magnetic head according to claim 50, wherein in the first etching step, an ion beam is irradiated from a direction at an angle plus or minus 15 degrees of 45 degrees in the width direction, the angle being defined as an angle between the direction of the ion beam and a direction orthogonal to an extending direction of the magnetic layer.

A4